

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**APPLICATION FOR TOBACCO LICENSE**

FOR DRA USE ONLY

Check A or B as applicable.

A ☐ LICENSE RENEWAL      B ☐ NEW LICENSE

The appropriate fee(s), as listed in Line 10 below, must accompany this form.

FOR INTERNAL USE ONLY

LIC # \_\_\_\_\_

ISSUED BY \_\_\_\_\_

DATE \_\_\_\_\_

PLEASE PRINT OR TYPE

1	BUSINESS NAME	2	NAME OF ENTITY	
3	NH BUSINESS ADDRESS NUMBER & STREET, CITY/TOWN, STATE AND ZIP CODE		4	BUSINESS PHONE
5	MAILING ADDRESS (IF DIFFERENT THAN #3) NUMBER & STREET, CITY/TOWN, STATE AND ZIP CODE			
6	FORMER OWNER NAME		7	PURCHASE DATE

## 8 TYPE OF ORGANIZATION &amp; TAX IDENTIFICATION NUMBER CHECK ONE:

① PROPRIETORSHIP ☐

SOCIAL SECURITY NUMBER

Proprietorships **MUST** enter Social Security Number② CORPORATION ☐③ PARTNERSHIP ☐FEDERAL EMPLOYER IDENTIFICATION NUMBER  
Corporations and Partnerships, **MUST** enter Federal Employer Identification Number

## 9 INDIVIDUAL OWNERS OR OFFICERS

NAME

TITLE

SSN

ADDRESS

CITY/TOWN, STATE, ZIP CODE

NAME

TITLE

SSN

ADDRESS

CITY/TOWN, STATE, ZIP CODE

Attach schedule for additional officers.

## 10 LICENSE FEES

☐ A RETAILER

Over the Counter Sales

\$10.00 ..... \$

☐ B Vending Machine Sales

Number of Machines to be Licensed \_\_\_\_ x \$10.00 ea. = ..\$

Number of Locations to be Licensed \_\_\_\_ x \$10.00 ea. = ..\$

☐ VENDING MACHINE OPERATOR Fee is \$70.00 ..... \$

Any person operating one or more tobacco vending machines on property or premises OTHER THAN HIS OWN needs this license, in addition to a retail vending machine license for each machine.

☐ MANUFACTURER Fee is \$100.00 ..... \$☐ SUB-JOBBER Fee is \$150.00 ..... \$☐ WHOLESALE Fee is \$250.00 ..... \$☐ SAMPLER Fee is \$10.00 ..... \$

10 TOTAL AMOUNT ENCLOSED ..... \$

Make check payable to: **STATE OF NEW HAMPSHIRE**

Enclose, but do not staple or tape your payment to this form.

FOR DRA USE ONLY

11 **X**

SIGNATURE (IN INK)

TITLE

DATE

MAIL NH DEPT OF REVENUE ADMINISTRATION  
TO: PO BOX 637  
CONCORD, NEW HAMPSHIRE 03302-0637

**APPLICATION FOR TOBACCO LICENSE**

## INSTRUCTIONS

<b>WHAT IS IT</b>	Pursuant to RSA 78:7, a tax is imposed upon the retail consumer of tobacco products. Under RSA 78:2, a tobacco tax license shall be obtained by those listed in "WHO PAYS IT" below before engaging in the business of selling or distributing tobacco products in this state.
<b>WHO PAYS IT</b>	<p><b>"Retailer"</b> means any person who sells tobacco products to consumers, and any vending machine in which tobacco products are sold.</p> <p><b>"Vending machine operator"</b> means any person operating one or more tobacco product vending machines on property or premises other than his own.</p> <p><b>"Manufacturer"</b> means any person engaged in the business of importing, exporting, producing, or manufacturing tobacco products who sells his product only to licensed wholesalers.</p> <p><b>"Sub-jobber"</b> means any person doing business in this state who shall purchase all of his stamped tobacco products directly from a licensed wholesaler and who sells all of his tobacco products to other licensed sub-jobbers, vending machine operators, and retailers.</p> <p><b>"Wholesaler"</b> means any person doing business in this state who shall purchase all of his unstamped tobacco products directly from a licensed manufacturer, and who shall sell all of his products to licensed wholesalers, sub-jobbers, vending machine operators, retailers, and those persons exempted from the tobacco tax under RSA 78:7-b.</p> <p><b>"Sampler"</b> Any person who distributes free tobacco products to consumers for promotional purposes.</p>
<b>WHEN IS IT DUE</b>	Completed applications for Tobacco Tax License, Form DP-31, must be filed prior to making any NH tobacco sales and must be renewed pursuant to RSA 78:4 on or before July 1st of every even numbered year thereafter.
<b>NO SALES</b>	<b>If you are not selling tobacco products, please return the application with a notation to that effect.</b>
<b>FORMS</b>	For additional copies of this form or for a fill-in version of this form visit us on the web at <a href="http://www.revenue.nh.gov">www.revenue.nh.gov</a> or to request a form by mail call (603) 271-2192.
<b>NEED HELP</b>	For assistance please call Customer Service at (603) 271-2191.
<b>ADA COMPLIANCE</b>	Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preferences known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

## LINE BY LINE INSTRUCTIONS

<b>A or B</b>	Indicate whether this is a Tobacco License Renewal or a New License by checking Box A or Box B.
<b>LINE 1</b>	Enter the complete Business Name of the Business applying for a Tobacco License. If the business is a dba, enter the dba name.
<b>LINE 2</b>	Enter the name of the entity applying for the Tobacco License.
<b>LINE 3</b>	Enter the complete physical address of the New Hampshire Business.
<b>LINE 4</b>	Enter the telephone number of the New Hampshire Business.
<b>LINE 5</b>	Enter the complete mailing address if different than the physical address listed on Line 3.
<b>LINE 6</b>	Enter the name of the previous owner of the business. If this is a new business please indicate "First Owner".
<b>LINE 7</b>	Enter the date the business was purchased.
<b>LINE 8</b>	Check the box indicating what type of business organization this is and enter the appropriate tax identification number on the line that corresponds with the type of business entity.
<b>LINE 9</b>	List each individual owner or officer of the business and the title, social security number and address. If more than two owners or officers, attach a separate schedule.
<b>LINE 10</b>	Check appropriate boxes indicating the type (s) of tobacco seller and calculate the total license fees. There is a fee for each separate machine and for each separate location.
<b>LINE 11</b>	Enter the signature of owner or authorized representative, their title and date.